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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL LODGING NO.48 OF 2007

The Commissioner of Income-tax Mumbai ..Appellant

Vs.

Shri J.N. Virji.....Respondent

Mr. B.M.Chatterji with Mrs.P.P. Bhosale and Mr. P.S. Sahadevan for the Appellant.
Mr. P.J. Pardiwala withMs. Chitra Rao, for the respondent.

CORAM: F.I. REBELLO &
J.P.DEVADHAR,JJ.
DATED: 29th October, 2007

P.C.:

. The tax incidence is less than Rs..4.00 lakhs. Considering the CBTD Circular in our opinion the Appeal as filed would not be maintainable. In the light of that Appeal dismissed.

2. The question of law, if any, is left open for consideration in an appropriate case.

(J.P.DEVADHAR, J.) **(F.I.REBELLO, J.)**